

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 23 OF 2006

**The Income Tax Act**  
(Laws, Volume 19, Cap. 323)

**The Income Tax (Withholding Tax) (Exemption)**  
**(Amendment) Regulations, 2006**

IN EXERCISE of the powers contained in section ~~eighty-one B~~ of the Income Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as ~~the Income Tax (Withholding Tax) (Exemption) (Amendment) Regulations, 2006~~, and shall be read as one with the Income Tax (Withholding Tax) (Exemption) Regulations, 2006, in these Regulations referred to as the principal Regulations.

Title and commencement  
S.I. No. 5 of 2006

(2) These Regulations shall come into operation ~~on 1st April, 2006~~.

2. The principal Regulations are amended by the insertion immediately after regulation 2 of the following ~~new regulation~~:

Insertion of new regulation 3

3. Notwithstanding regulation 2, where ~~agricultural~~ products of a value not exceeding one million five hundred thousand kwacha are supplied by a person who does not have a tax clearance certificate, such products shall not be subject to withholding tax under section *eight-one B*:

Exemption of agricultural products from withholding tax

Provided that the exemption from ~~the withholding tax~~ referred to in this regulation shall be effected per transaction where the value of agricultural products ~~does not exceed~~ one million five hundred thousand kwacha.

LUSAKA

3rd March, 2006

[MFB.103/12/1]

JN. P. M'AGANDE,  
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